

**CITY OF AUSTIN, TEXAS
MAYOR AND COUNCIL
NATURE AND EXTENT OF SERVICES**

Direct allowable costs of personnel services, fringe benefits, maintenance, repairs, materials, supplies, other supporting expenditures and allocated costs associated with the Mayor and Council have been allocated based on departmental budgets. (Department 4100)

Cost Pool Summary Report
Mayor & Council
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Citywide Expenditure Budget
Salaries	2,312,077		
Contractuals/Commodities	195,521		
Expense Refunds	0		
Capital	0		
Subtotal	2,507,598		
Administration Charges	0		
Allocable Expense Refunds	0		
GO Debt	337,310		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	2,844,908		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.137%	3,886	0	3,886
Austin Energy	891,364	44.704%	1,271,795	0	1,271,795
Aviation	58,946	2.956%	84,104	0	84,104
Child Safety	1,646	0.083%	2,349	0	2,349
Code Compliance	10,352	0.519%	14,771	0	14,771
Convention Center	26,978	1.353%	38,492	0	38,492
EGRSO	8,910	0.447%	12,712	0	12,712
Emergency Medical Services	50,733	2.544%	72,386	0	72,386
Fire	132,048	6.623%	188,405	0	188,405
Golf	5,062	0.254%	7,222	0	7,222
Health and Human Services	43,733	2.193%	62,398	0	62,398
Library	27,560	1.382%	39,323	0	39,323
Municipal Court	15,815	0.793%	22,565	0	22,565
NHCD	2,967	0.149%	4,234	0	4,234
Palmer Events Center	5,676	0.285%	8,098	0	8,098
Parking Management	4,015	0.201%	5,728	0	5,728
Parks and Recreation	46,820	2.348%	66,803	0	66,803
Planning & Dev. Review	22,587	1.133%	32,227	0	32,227
Police	269,799	13.531%	384,949	0	384,949
PW-Capital Projects Mgmt.	20,255	1.016%	28,900	0	28,900
PW-Transportation	42,997	2.156%	61,348	0	61,348
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	56,372	2.827%	80,432	0	80,432
Transportation Dept	42,824	2.148%	61,101	0	61,101
Wastewater	74,583	3.741%	106,415	0	106,415
Reclaimed Water	92	0.005%	131	0	131
Water	92,559	4.642%	132,062	0	132,062
Watershed (Drainage)	36,496	1.830%	52,072	0	52,072
	1,993,913	100.000%	2,844,908	0	2,844,908

**CITY OF AUSTIN, TEXAS
NONDEPARTMENTAL
NATURE AND EXTENT OF SERVICES**

Non-department specific costs have been identified and allocated as follows:

- * *Personnel* – costs for accrued payroll, supplemental retirement and market study-related salary adjustments have been allocated based on departmental budget. (Department 5000, Unit 2300 and Unit 9999, Objects 5116 and 5194)
- * *CTM* – costs for the transfer to the Communications and Technology Department for IT services have been allocated based 50% on departmental budget and 50% on the number of equivalent permanent positions. (Department 5000, Unit 9999, Object 9796)
- * *CIP* – cost for the transfer to the capital budget for software enhancements to the eCAPRIS system have been allocated based on the number of eCAPRIS users. (Department 5000, Unit 9999, Object 9819)

Cost Pool Summary Report
Nondepartmental
(using Fiscal Year 2014-15 CAP)

Financial Data:	Personnel	CTM	CIP	Total
Salaries	279,198	0	0	279,198
Contractuals/Commodities	75,000	2,751,523	625,000	3,451,523
Expense Refunds	0	0	0	0
Capital	0	0	0	0
Subtotal	354,198	2,751,523	625,000	3,730,721
Administration Charges	0	0	0	0
Allocable Expense Refunds	0	0	0	0
GO Debt	0	0	0	0
Receiving Departments	0	0	0	0
Unallocable Interdeptl Rev	0	0	0	0
Total	354,198	2,751,523	625,000	3,730,721

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Net Allocation
<u>Receiving Departments:</u>				
Animal Services	484	5,696	854	7,034
Austin Energy	158,346	841,604	279,405	1,279,355
Aviation	10,471	84,588	18,477	113,536
Child Safety	292	1,709	516	2,517
Code Compliance	1,839	16,804	3,245	21,888
Convention Center	4,792	43,576	8,456	56,824
EGRSO	1,583	11,962	2,793	16,338
Emergency Medical Services	9,012	100,822	15,903	125,737
Fire	23,457	244,080	41,391	308,928
Golf	899	7,975	1,587	10,461
Health and Human Services	7,769	90,569	13,708	112,046
Library	4,896	62,373	8,639	75,908
Municipal Court	2,809	32,468	4,957	40,234
NHCD	527	9,114	930	10,571
Palmer Events Center	1,008	9,114	1,779	11,901
Parking Management	713	8,544	1,258	10,515
Parks and Recreation	8,317	100,252	14,676	123,245
Planning & Dev. Review	4,012	56,107	7,080	67,199
Police	47,927	481,894	84,570	614,391
PW-Capital Projects Mgmt.	3,598	37,879	6,349	47,826
PW-Transportation	7,638	61,518	13,478	82,634
Regulatory Affairs	0	0	0	0
Resource Recovery	10,014	88,860	17,670	116,544
Transportation Dept	7,607	45,284	13,423	66,314
Wastewater	13,249	118,765	23,378	155,392
Reclaimed Water	16	285	29	330
Water	16,442	132,151	29,013	177,606
Watershed (Drainage)	6,481	57,530	11,440	75,451
	354,198	2,751,523	625,000	3,730,721

Nondepartmental Cost Pool
Subpool Report: Personnel
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Citywide Expenditure Budget
Salaries	279,198		
Contractuals/Commodities	75,000		
Expense Refunds	0		
Capital	0		
Subtotal	354,198		
Administration Charges	0		
Allocable Expense Refunds	0		
GO Debt	0		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	354,198		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.14%	484	0	484
Austin Energy	891,364	44.70%	158,346	0	158,346
Aviation	58,946	2.96%	10,471	0	10,471
Child Safety	1,646	0.08%	292	0	292
Code Compliance	10,352	0.52%	1,839	0	1,839
Convention Center	26,978	1.35%	4,792	0	4,792
EGRSO	8,910	0.45%	1,583	0	1,583
Emergency Medical Services	50,733	2.54%	9,012	0	9,012
Fire	132,048	6.62%	23,457	0	23,457
Golf	5,062	0.25%	899	0	899
Health and Human Services	43,733	2.19%	7,769	0	7,769
Library	27,560	1.38%	4,896	0	4,896
Municipal Court	15,815	0.79%	2,809	0	2,809
NHCD	2,967	0.15%	527	0	527
Palmer Events Center	5,676	0.28%	1,008	0	1,008
Parking Management	4,015	0.20%	713	0	713
Parks and Recreation	46,820	2.35%	8,317	0	8,317
Planning & Dev. Review	22,587	1.13%	4,012	0	4,012
Police	269,799	13.53%	47,927	0	47,927
PW-Capital Projects Mgmt.	20,255	1.02%	3,598	0	3,598
PW-Transportation	42,997	2.16%	7,638	0	7,638
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	56,372	2.83%	10,014	0	10,014
Transportation Dept	42,824	2.15%	7,607	0	7,607
Wastewater	74,583	3.74%	13,249	0	13,249
Reclaimed Water	92	0.00%	16	0	16
Water	92,559	4.64%	16,442	0	16,442
Watershed (Drainage)	36,496	1.83%	6,481	0	6,481
	1,993,913	100.00%	354,198	0	354,198

Nondepartmental Cost Pool
Subpool Report: CTM
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	0	Combined Citywide FTEs & Budget
Contractuals/Commodities	2,751,523	
Expense Refunds	0	
Capital	0	
Subtotal	2,751,523	
Administration Charges	0	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	2,751,523	

Allocation:

Dept Name	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Receiving Departments:</u>					
Animal Services	0.20%	0.21%	5,696	0	5,696
Austin Energy	29.55%	30.59%	841,604	0	841,604
Austin Transportation Dept	2.97%	3.07%	84,588	0	84,588
Aviation	0.06%	0.06%	1,709	0	1,709
Child Safety	0.59%	0.61%	16,804	0	16,804
Code Compliance	1.53%	1.58%	43,576	0	43,576
Convention Center	0.42%	0.43%	11,962	0	11,962
EGRSO	3.54%	3.66%	100,822	0	100,822
Emergency Medical Services	8.57%	8.87%	244,080	0	244,080
Fire	0.28%	0.29%	7,975	0	7,975
Golf	3.18%	3.29%	90,569	0	90,569
Health and Human Services	2.19%	2.27%	62,373	0	62,373
Library	1.14%	1.18%	32,468	0	32,468
Municipal Court	0.32%	0.33%	9,114	0	9,114
NHCD	0.32%	0.33%	9,114	0	9,114
Palmer Events Center	0.30%	0.31%	8,544	0	8,544
Parking Management	3.52%	3.64%	100,252	0	100,252
Parks and Recreation	1.97%	2.04%	56,107	0	56,107
Planning & Dev. Review	16.92%	17.51%	481,894	0	481,894
Police	1.33%	1.38%	37,879	0	37,879
PW-Capital Projects Mgmt	2.16%	2.24%	61,518	0	61,518
PW-Transportation	0.00%	0.00%	0	0	0
Regulatory Affairs	3.12%	3.23%	88,860	0	88,860
Resource Recovery	1.59%	1.65%	45,284	0	45,284
Wastewater	4.17%	4.32%	118,765	0	118,765
Reclaimed Water	0.01%	0.01%	285	0	285
Water	4.64%	4.80%	132,151	0	132,151
Watershed (Drainage)	2.02%	2.09%	57,531	0	57,530
	96.61%	100.00%	2,751,524	0	2,751,523

Nondepartmental Cost Pool
Subpool Report: CIP-AFS3 Upgrades
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	0	Citywide Budgeted Expenditures
Contractuals/Commodities	625,000	
Expense Refunds	0	
Capital	0	
Subtotal	625,000	
Administration Charges	0	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	625,000	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.14%	854	0	854
Austin Energy	891,364	44.70%	279,405	0	279,405
Aviation	58,946	2.96%	18,477	0	18,477
Child Safety	1,646	0.08%	516	0	516
Code Compliance	10,352	0.52%	3,245	0	3,245
Convention Center	26,978	1.35%	8,456	0	8,456
EGRSO	8,910	0.45%	2,793	0	2,793
Emergency Medical Services	50,733	2.54%	15,903	0	15,903
Fire	132,048	6.62%	41,391	0	41,391
Golf	5,062	0.25%	1,587	0	1,587
Health and Human Services	43,733	2.19%	13,708	0	13,708
Library	27,560	1.38%	8,639	0	8,639
Municipal Court	15,815	0.79%	4,957	0	4,957
NHCD	2,967	0.15%	930	0	930
Palmer Events Center	5,676	0.28%	1,779	0	1,779
Parking Management	4,015	0.20%	1,258	0	1,258
Parks and Recreation	46,820	2.35%	14,676	0	14,676
Planning & Dev. Review	22,587	1.13%	7,080	0	7,080
Police	269,799	13.53%	84,570	0	84,570
PW-Capital Projects Mgmt.	20,255	1.02%	6,349	0	6,349
PW-Transportation	42,997	2.16%	13,478	0	13,478
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	56,372	2.83%	17,670	0	17,670
Transportation Dept	42,824	2.15%	13,423	0	13,423
Wastewater	74,583	3.74%	23,378	0	23,378
Reclaimed Water	92	0.00%	29	0	29
Water	92,559	4.64%	29,013	0	29,013
Watershed (Drainage)	36,496	1.83%	11,440	0	11,440
	1,993,913	100.00%	625,004	0	625,004

**CITY OF AUSTIN, TEXAS
OFFICE OF REAL ESTATE SERVICES
NATURE AND EXTENT OF SERVICES**

Direct allowable costs of personnel services, fringe benefits, maintenance, repairs, materials, supplies, other supporting expenditures and allocated costs associated with providing real estate services for City of Austin departments have been allocated based on staff hours devoted.

Cost Pool Summary Report
ORES Allocation
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Time Spent
Salaries	3,076,447		
Contractuals/Commodities	360,795		
Expense Refunds	0		
Capital	0		
Subtotal	3,437,242		
Administration Charges	0		
Allocable Expense Refunds	0		
GO Debt	0		
Receiving Departments	0		
Unallocable Interdeptl Rev	(131,861)		
Total	3,305,381		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0	0.000%	0	0	0
Austin Energy	451	1.971%	65,149	0	65,149
Aviation	1,502	6.565%	216,999	0	216,999
Child Safety	0	0.000%	0	0	0
Code Compliance	0	0.000%	0	0	0
Convention Center	64	0.279%	9,214	0	9,214
EGRSO	125	0.545%	18,019	0	18,019
Emergency Medical Services	0	0.000%	0	0	0
Fire	61	0.265%	8,769	0	8,769
Golf	0	0.000%	0	0	0
Health and Human Services	22	0.097%	3,219	0	3,219
Library	64	0.282%	9,321	0	9,321
Municipal Court	3	0.013%	439	0	439
NHCD	888	3.884%	128,389	0	128,389
Palmer Events Center	0	0.000%	0	0	0
Parking Management	0	0.000%	0	0	0
Parks and Recreation	2,556	11.178%	369,460	0	369,460
Planning & Dev. Review	5	0.023%	744	0	744
Police	186	0.815%	26,934	0	26,934
PW-Capital Projects Mgmt.	0	0.000%	0	0	0
PW-Transportation	655	2.865%	94,715	0	94,715
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	704	3.079%	101,764	0	101,764
Transportation Dept	1,583	6.921%	228,773	0	228,773
Wastewater	0	0.000%	0	0	0
Reclaimed Water	0	0.000%	0	0	0
Water	8,395	36.704%	1,213,198	0	1,213,198
Watershed (Drainage)	5,607	24.514%	810,275	0	810,275
	22,872	100.000%	3,305,381	0	3,305,381

**CITY OF AUSTIN, TEXAS
PURCHASING
NATURE AND EXTENT OF SERVICES**

The Purchasing Office is responsible for the purchasing of materials and services, mail services, and materials management for departments in accordance with City policies. Costs associated with these services have been allocated based on the number of purchasing transactions processed for departments. (Department 7400, Units 5000, 5005, 5010, 5015, 5020, 5026, 5028, 5030, 5035, 5040 and 5090)

Cost Pool Summary Report
Purchasing
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	6,400,872	Purchasing transactions
Contractuals/Commodities	455,178	
Expense Refunds	(2,166,132)	
Capital	0	
Subtotal	4,689,918	
Administration Charges	195,552	
Allocable Expense Refunds	1,686,132	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdept Rev	0	
Total	6,571,602	

Allocation:

Dept Name	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	4.4	0.138%	9,075	0	9,075
Austin Energy	1,167.1	36.245%	2,381,882	1,559,216	822,666
Aviation	133.9	4.159%	273,290	73,500	199,790
Child Safety	0.0	0.000%	0	0	0
Code Compliance	39.4	1.224%	80,416	0	80,416
Convention Center	74.4	2.311%	151,840	0	151,840
EGRSO	147.7	4.585%	301,329	0	301,329
Emergency Medical Services	103.9	3.225%	211,945	3,000	208,945
Fire	50.7	1.575%	103,514	0	103,514
Golf	17.4	0.541%	35,573	0	35,573
Health and Human Services	110.5	3.430%	225,437	0	225,437
Library	62.4	1.937%	127,295	0	127,295
Municipal Court	27.6	0.856%	56,274	0	56,274
NHCD	36.9	1.145%	75,274	0	75,274
Palmer Events Center	0.0	0.000%	0	0	0
Parking Management	0.0	0.000%	0	0	0
Parks and Recreation	169.2	5.253%	345,235	0	345,235
Planning & Dev. Review	39.1	1.213%	79,710	0	79,710
Police	95.2	2.957%	194,298	0	194,298
PW-Capital Projects Mgmt.	24.0	0.746%	49,049	24,000	25,049
PW-Transportation	78.2	2.428%	159,568	0	159,568
Regulatory Affairs	0.0	0.000%	0	0	0
Resource Recovery	75.4	2.342%	153,913	0	153,913
Transportation Dept	162.3	5.039%	331,139	4,000	327,139
Wastewater	219.4	6.813%	447,730	0	447,730
Reclaimed Water	0.0	0.000%	0	0	0
Water	249.3	7.742%	508,751	22,416	486,335
Watershed (Drainage)	131.8	4.094%	269,065	0	269,065
	3,220.2	100.000%	6,571,602	1,686,132	4,885,470

**CITY OF AUSTIN, TEXAS
REVENUE RECOVERY OFFICE
NATURE AND EXTENT OF SERVICES**

Direct allowable costs of personnel services, fringe benefits, maintenance, repairs, materials, supplies, other supporting expenditures and allocated costs associated with providing financial and right-of-way management services to all City departments in order to maximize collected and available funds have been identified and allocated as follows:

- * *General Administration* - costs associated with the general supervision and support of the department have been allocated to functions based on salaries and wages. (Department 4400, Units 7590 and 7551)
- * *Revenue Recovery Office* – costs associated with activities have been allocated based on number of equivalent permanent positions. (Department 4400 Units 7510, 7525 and 7530 at 50%)
- * *Claims* - costs associated with activities have been allocated based on the number of referrals. (Department 4400 Units 7510, 7525 and 7530 at 50%)

Cost Pool Summary Report
Revenue Recovery
(using Fiscal Year 2014-15 CAP)

Financial Data:	Admin	Revenue Recovery	Claims	Total
Salaries	381,427	394,973	394,973	1,171,372
Contractuals/Commodities	419,405	53,071	53,071	525,546
Expense Refunds	0	(24,493)	(24,493)	(48,985)
Capital	0	0	0	0
Subtotal	800,832	423,551	423,551	1,647,933
Administration Charges	(800,832)	400,416	400,416	0
Allocable Expense Refunds	0	109,818	109,818	219,635
GO Debt	0	0	0	0
Receiving Departments	0	0	0	0
Unallocable Amounts	0	0	0	0
Total	0	933,784	933,784	1,867,568

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:				
Animal Services	0	2,706	0	2,706
Austin Energy	0	58,922	(58,196)	726
Aviation	0	29,863	35,268	65,131
Child Safety	0	429	0	429
Code Compliance	0	6,557	7,054	13,611
Convention Center	0	17,050	10,852	27,902
EGRSO	0	4,008	0	4,008
Emergency Medical Services	0	45,510	14,107	59,617
Fire	0	105,479	5,968	111,447
Golf	0	3,064	0	3,064
Health and Human Services	0	41,681	56,429	98,110
Library	0	30,043	26,044	56,087
Municipal Court	0	14,874	0	14,874
NHCD	0	4,896	543	5,439
Palmer Events Center	0	3,479	3,255	6,734
Parking Management	0	3,965	0	3,965
Parks and Recreation	0	47,106	4,883	51,989
Planning & Dev. Review	0	28,045	94,952	122,997
Police	0	203,536	246,875	450,411
PW-Capital Projects Mgmt.	0	16,406	12,479	28,885
PW-Transportation	0	21,617	10,309	31,926
Regulatory Affairs	0	0	0	0
Resource Recovery	0	34,301	6,511	40,812
Transportation Dept	0	10,250	67,280	77,530
Wastewater	0	33,834	93,015	126,849
Reclaimed Water	0	57	0	57
Water	0	34,192	176,573	210,765
Watershed (Drainage)	0	22,097	9,766	31,863
	0	823,967	823,967	1,647,933

**Revenue Recovery Cost Pool
Subpool Report: Administration
(using Fiscal Year 2014-15 CAP)**

Financial Data:	Amounts	Allocation Basis:	Salaries
Salaries	381,427		
Contractuals/Commodities	419,405		
Expense Refunds	0		
Capital	0		
Subtotal	800,832		
Administration Charges-SVC	0		
Allocable Expense Refunds	0		
GO Debt	0		
Receiving Departments	0		
Unallocable Amounts	0		
Total	800,832		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Revenue Recovery	394,973	50.000%	400,416		400,416
Claims	394,973	50.000%	400,416		400,416
TOTAL	789,945	100.000%	800,832	0	800,832

Revenue Recovery Cost Pool
Subpool Report: Revenue Recovery Office
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Citywide FTEs
Salaries	394,973		
Contractuals/Commodities	53,071		
Expense Refunds	(24,493)		
Capital	0		
Subtotal	423,551		
Administration Charges	400,416		
Allocable Expense Refunds	109,818		
GO Debt	0		
Receiving Departments	0		
Unallocable Amounts	0		
Total	933,784		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	31.50	0.290%	2,706	0	2,706
Austin Energy	1,679.33	15.448%	144,247	85,325	58,922
Aviation	347.67	3.198%	29,863	0	29,863
Child Safety	5.00	0.046%	429	0	429
Code Compliance	76.33	0.702%	6,557	0	6,557
Convention Center	198.50	1.826%	17,050	0	17,050
EGRSO	46.67	0.429%	4,008	0	4,008
Emergency Medical Services	529.83	4.874%	45,510	0	45,510
Fire	1,228.00	11.296%	105,479	0	105,479
Golf	35.67	0.328%	3,064	0	3,064
Health and Human Services	485.25	4.464%	41,681	0	41,681
Library	349.76	3.217%	30,043	0	30,043
Municipal Court	173.17	1.593%	14,874	0	14,874
NHCD	57.00	0.524%	4,896	0	4,896
Palmer Events Center	40.50	0.373%	3,479	0	3,479
Parking Management	46.17	0.425%	3,965	0	3,965
Parks and Recreation	548.42	5.045%	47,106	0	47,106
Planning & Dev. Review	326.50	3.003%	28,045	0	28,045
Police	2,369.58	21.797%	203,536	0	203,536
PW-Capital Projects Mgmt.	191.00	1.757%	16,406	0	16,406
PW-Transportation	251.67	2.315%	21,617	0	21,617
Regulatory Affairs	0.00	0.000%	0	0	0
Resource Recovery	399.33	3.673%	34,301	0	34,301
Transportation Dept	119.33	1.098%	10,250	0	10,250
Wastewater	536.47	4.935%	46,080	12,246	33,834
Reclaimed Water	0.67	0.006%	57	0	57
Water	540.63	4.973%	46,438	12,246	34,192
Watershed (Drainage)	257.25	2.366%	22,097	0	22,097
	10,871.19	100.000%	933,784	109,818	823,967

Revenue Recovery Cost Pool
Subpool Report: Revenue Recovery-Claims
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Number of Referrals
Salaries	394,973		
Contractuals/Commodities	53,071		
Expense Refunds	(24,493)		
Capital	0		
Subtotal	423,551		
Administration Charges	400,416		
Allocable Expense Refunds	109,818		
GO Debt	0		
Receiving Departments	0		
Unallocable Amounts	0		
Total	933,784		

Allocation:					
Dept Name	Adjusted Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0	0.000%	0	0	0
Austin Energy	17	2.905%	27,129	85,325	(58,196)
Aviation	22	3.777%	35,268	0	35,268
Child Safety	0	0.000%	0	0	0
Code Compliance	4	0.755%	7,054	0	7,054
Convention Center	7	1.162%	10,852	0	10,852
EGRSO	0	0.000%	0	0	0
Emergency Medical Services	9	1.511%	14,107	0	14,107
Fire	4	0.639%	5,968	0	5,968
Golf	0	0.000%	0	0	0
Health and Human Services	35	6.043%	56,429	0	56,429
Library	16	2.789%	26,044	0	26,044
Municipal Court	0	0.000%	0	0	0
NHCD	0	0.058%	543	0	543
Palmer Events Center	2	0.349%	3,255	0	3,255
Parking Management	0	0.000%	0	0	0
Parks and Recreation	3	0.523%	4,883	0	4,883
Planning & Dev. Review	58	10.169%	94,952	0	94,952
Police	152	26.438%	246,875	0	246,875
PW-Capital Projects Mgmt.	8	1.336%	12,479	0	12,479
PW-Transportation	6	1.104%	10,309	0	10,309
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	4	0.697%	6,511	0	6,511
Transportation Dept	41	7.205%	67,280	0	67,280
Wastewater	65	11.273%	105,261	12,246	93,015
Reclaimed Water	0	0.000%	0	0	0
Water	116	20.221%	188,819	12,246	176,573
Watershed (Drainage)	6	1.046%	9,766	0	9,766
	574	100.000%	933,784	109,818	823,967

**CITY OF AUSTIN, TEXAS
SMALL & MINORITY BUSINESS RESOURCE OFFICE
NATURE AND EXTENT OF SERVICES**

The Small & Minority Business Resource Office is responsible for the promotion and development of business opportunities for minority and women-owned firms in accordance with City policies. Costs have been identified and allocated as follows:

- * *General Administration* - costs associated with the general supervision and support of the department have been allocated to functions based on salaries and wages. (Department 7600, Units 8783, 8784, 8790 and 9998)
- * *Direct* – costs associated with department-specific service provision have been allocated based on staff time. (percent of department 7600, Units 7610, 7630, 7650 and 7655)
- * *Citywide* – costs associated with citywide services have been allocated based on the number of purchasing transactions processed for departments. (percent of department 7600, Units 7610, 7630, 7650 and 7655)

Cost Pool Summary Report
Small & Minority Business Resources
(using Fiscal Year 2014-15 CAP)

Financial Data:	Admin	Direct	Citywide	Total
Salaries	409,959	1,565,019	521,673	2,496,651
Contractuals/Commodities	94,166	1,096,928	365,643	1,556,736
Expense Refunds	0	(38,054)	0	(38,054)
Capital	0	0	0	0
Subtotal	504,125	2,623,893	887,316	4,015,333
Administration Charges	(550,235)	412,676	137,559	0
Allocable Expense Refunds	0	38,054	0	38,054
GO Debt	46,110	0	0	46,110
Receiving Departments	0	0	0	0
Unallocable Interdeptl Rev	0	0	0	0
Total	0	3,074,623	1,024,875	4,099,497

Allocation:

Dept Name	Net Allocation	Net Allocation	Net Allocation	Total Allocation
Receiving Departments:				
Animal Services	0	0	1,415	1,415
Austin Energy	0	461,193	371,468	832,661
Aviation	0	423,139	42,621	465,760
Child Safety	0	0	0	0
Code Compliance	0	0	12,541	12,541
Convention Center	0	0	23,680	23,680
EGRSO	0	0	46,994	46,994
Emergency Medical Services	0	0	33,054	33,054
Fire	0	0	16,144	16,144
Golf	0	0	5,548	5,548
Health and Human Services	0	0	35,158	35,158
Library	0	0	19,852	19,852
Municipal Court	0	0	8,776	8,776
NHCD	0	0	11,739	11,739
Palmer Events Center	0	0	0	0
Parking Management	0	0	0	0
Parks and Recreation	0	0	53,841	53,841
Planning & Dev. Review	0	0	12,431	12,431
Police	0	0	30,302	30,302
PW-Capital Projects Mgmt.	0	922,389	7,649	930,038
PW-Transportation	0	0	24,885	24,885
Regulatory Affairs	0	0	0	0
Resource Recovery	0	0	24,004	24,004
Transportation Dept	0	0	51,643	51,643
Wastewater	0	461,193	69,826	531,019
Reclaimed Water	0	0	0	0
Water	0	461,193	79,342	540,535
Watershed (Drainage)	0	307,462	41,962	349,424
	0	3,036,569	1,024,875	4,061,444

Small & Minority Business Resources
Subpool Report: Administration
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Department Salaries
Salaries	409,959		
Contractuals/Commodities	94,166		
Expense Refunds	0		
Capital	0		
Subtotal	504,125		
Administration Charges	0		
Allocable Expense Refunds	0		
GO Debt	46,110		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	550,235		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
<u>Service Departments:</u>					
Direct	1,565,019	75.000%	412,676		412,676
Citywide	521,673	25.000%	137,559		137,559
	<u>2,086,692</u>	<u>100.000%</u>	<u>550,235</u>	<u>0</u>	<u>550,235</u>

Small & Minority Business Resources Cost Pool
Subpool Report: Direct
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Time Spent
Salaries	1,565,019		
Contractuals/Commodities	1,096,928		
Expense Refunds	(38,054)		
Capital	0		
Subtotal	2,623,893		
Administration Charges	412,676		
Allocable Expense Refunds	38,054		
GO Debt	0		
Receiving Departments	0		
Unallocable Interdeptl Rev	0		
Total	3,074,623		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0%	0.000%	0	0	0
Austin Energy	15%	15.000%	461,193	0	461,193
Aviation	15%	15.000%	461,193	38,054	423,139
Child Safety	0%	0.000%	0	0	0
Code Compliance	0%	0.000%	0	0	0
Convention Center	0%	0.000%	0	0	0
EGRSO	0%	0.000%	0	0	0
Emergency Medical Services	0%	0.000%	0	0	0
Fire	0%	0.000%	0	0	0
Golf	0%	0.000%	0	0	0
Health and Human Services	0%	0.000%	0	0	0
Library	0%	0.000%	0	0	0
Municipal Court	0%	0.000%	0	0	0
NHCD	0%	0.000%	0	0	0
Palmer Events Center	0%	0.000%	0	0	0
Parking Management	0%	0.000%	0	0	0
Parks and Recreation	0%	0.000%	0	0	0
Planning & Dev. Review	0%	0.000%	0	0	0
Police	0%	0.000%	0	0	0
PW-Capital Projects Mgmt.	30%	30.000%	922,389	0	922,389
PW-Transportation	0%	0.000%	0	0	0
Regulatory Affairs	0%	0.000%	0	0	0
Resource Recovery	0%	0.000%	0	0	0
Transportation Dept	0%	0.000%	0	0	0
Wastewater	15%	15.000%	461,193	0	461,193
Reclaimed Water	0%	0.000%	0	0	0
Water	15%	15.000%	461,193	0	461,193
Watershed (Drainage)	10%	10.000%	307,462	0	307,462
	100%	100.000%	3,074,623	38,054	3,036,569

Small & Minority Business Resources Cost Pool
Subpool Report: Citywide
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	521,673	Purchasing transactions
Contractuals/Commodities	365,643	
Expense Refunds	0	
Capital	0	
Subtotal	887,316	
Administration Charges	137,559	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	1,024,875	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	4.4	0.138%	1,415	0	1,415
Austin Energy	1,167.1	36.245%	371,468	0	371,468
Aviation	133.9	4.159%	42,621	0	42,621
Child Safety	0.0	0.000%	0	0	0
Code Compliance	39.4	1.224%	12,541	0	12,541
Convention Center	74.4	2.311%	23,680	0	23,680
EGRSO	147.7	4.585%	46,994	0	46,994
Emergency Medical Services	103.9	3.225%	33,054	0	33,054
Fire	50.7	1.575%	16,144	0	16,144
Golf	17.4	0.541%	5,548	0	5,548
Health and Human Services	110.5	3.430%	35,158	0	35,158
Library	62.4	1.937%	19,852	0	19,852
Municipal Court	27.6	0.856%	8,776	0	8,776
NHCD	36.9	1.145%	11,739	0	11,739
Palmer Events Center	0.0	0.000%	0	0	0
Parking Management	0.0	0.000%	0	0	0
Parks and Recreation	169.2	5.253%	53,841	0	53,841
Planning & Dev. Review	39.1	1.213%	12,431	0	12,431
Police	95.2	2.957%	30,302	0	30,302
PW-Capital Projects Mgmt.	24.0	0.746%	7,649	0	7,649
PW-Transportation	78.2	2.428%	24,885	0	24,885
Regulatory Affairs	0.0	0.000%	0	0	0
Resource Recovery	75.4	2.342%	24,004	0	24,004
Transportation Dept	162.3	5.039%	51,643	0	51,643
Wastewater	219.4	6.813%	69,826	0	69,826
Reclaimed Water	0.0	0.000%	0	0	0
Water	249.3	7.742%	79,342	0	79,342
Watershed (Drainage)	131.8	4.094%	41,962	0	41,962
	3,220.2	100.000%	1,024,875	0	1,024,875

**CITY OF AUSTIN, TEXAS
TREASURY OFFICE
NATURE AND EXTENT OF SERVICES**

Costs associated with providing cash, investment and debt management services to all City departments have been identified and allocated based on departmental budgets. (Department 7400, Units 6110, 6120 and 6190)

Cost Pool Summary Report
Treasury
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:
Salaries	744,548	Citywide Expenditure Budget
Contractuals/Commodities	1,054,650	
Expense Refunds	(1,799,198)	
Capital	0	
Subtotal	0	
Administration Charges	18,498	
Allocable Expense Refunds	0	
GO Debt	0	
Receiving Departments	0	
Unallocable Interdeptl Rev	0	
Total	18,498	

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	2,723	0.14%	25	0	25
Austin Energy	891,364	44.70%	8,267	0	8,267
Aviation	58,946	2.96%	547	0	547
Child Safety	1,646	0.08%	15	0	15
Code Compliance	10,352	0.52%	96	0	96
Convention Center	26,978	1.35%	250	0	250
EGRSO	8,910	0.45%	83	0	83
Emergency Medical Services	50,733	2.54%	471	0	471
Fire	132,048	6.62%	1,225	0	1,225
Golf	5,062	0.25%	47	0	47
Health and Human Services	43,733	2.19%	406	0	406
Library	27,560	1.38%	256	0	256
Municipal Court	15,815	0.79%	147	0	147
NHCD	2,967	0.15%	28	0	28
Palmer Events Center	5,676	0.28%	53	0	53
Parking Management	4,015	0.20%	37	0	37
Parks and Recreation	46,820	2.35%	434	0	434
Planning & Dev Review	22,587	1.13%	210	0	210
Police	269,799	13.53%	2,503	0	2,503
PW-Capital Projects Mgmt.	20,255	1.02%	188	0	188
PW-Transportation	42,997	2.16%	399	0	399
Regulatory Affairs	0	0.00%	0	0	0
Resource Recovery	56,372	2.83%	523	0	523
Transportation Dept	42,824	2.15%	397	0	397
Wastewater	74,583	3.74%	692	0	692
Reclaimed Water	92	0.00%	1	0	1
Water	92,559	4.64%	859	0	859
Watershed (Drainage)	36,496	1.83%	339	0	339
	1,993,913	100.00%	18,498	0	18,498

**CITY OF AUSTIN, TEXAS
CAPITAL PROJECTS MANAGEMENT REALLOCATION
ADDITIONAL ALLOCATIONS**

The following represents additional costs initially allocated to the Capital Projects Management function by the Law Department for the Legal Services cost pool. These costs have been reallocated to applicable receiving departments based on contract awards for the departmental projects managed by the Capital Projects Management function.

Cost Pool Summary Report
CPM Reallocation
(using Fiscal Year 2014-15 CAP)

Financial Data:	Amounts	Allocation Basis:	Value of CIP Contracts
Amount after primary allocation	1,892,016		Awards
Total	1,892,016		

Allocation:

Dept Name	Statistics	%	Allocation	Direct Credits	Net Allocation
Receiving Departments:					
Animal Services	0	0.000%	0	0	0
Austin Energy	13,888,503	5.471%	103,517	0	103,517
Aviation	21,094,023	8.310%	157,224	0	157,224
Child Safety	0	0.000%	0	0	0
Code Compliance	57,308	0.023%	427	0	427
Convention Center	1,537,722	0.606%	11,461	0	11,461
EGRSO	981,354	0.387%	7,315	0	7,315
Emergency Medical Services	203,612	0.080%	1,518	0	1,518
Fire	(5,095)	-0.002%	(38)	0	(38)
Golf	0	0.000%	0	0	0
Health and Human Services	276,833	0.109%	2,063	0	2,063
Library	3,328,025	1.311%	24,805	0	24,805
Municipal Court	(33,155)	-0.013%	(247)	0	(247)
NHCD	23,456	0.009%	175	0	175
Palmer Events Center	0	0.000%	0	0	0
Parking Management	0	0.000%	0	0	0
Parks and Recreation	24,019,501	9.462%	179,029	0	179,029
Planning & Dev. Review	861,338	0.339%	6,420	0	6,420
Police	25,800	0.010%	192	0	192
PW-Capital Projects Mgmt.	0	0.000%	0	0	0
PW-Transportation	52,261,261	20.588%	389,529	0	389,529
Regulatory Affairs	0	0.000%	0	0	0
Resource Recovery	4,101,520	1.616%	30,571	0	30,571
Transportation Dept	4,540,311	1.789%	33,841	0	33,841
Wastewater	23,237,143	9.154%	173,198	0	173,198
Reclaimed Water	564,119	0.222%	4,205	0	4,205
Water	63,171,374	24.886%	470,848	0	470,848
Watershed (Drainage)	39,707,628	15.643%	295,963	0	295,963
	253,842,581	100.000%	1,892,016	0	1,892,016